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the average or medium amount of food consumption. Therefore, I would estimate 50% or 750,000.

SENATOR MURPHY: Would the cost of all of these rebates, I have an aversion of bringing money into the state, counting it, writing a check and sending it back out again, processing the check and the whole rigamarole. I have no idea what the unit cost of that would be but are we approaching a point where we would be money ahead to simply abolish it?

SENATOR KELLY: This is the debate today and I am persuaded that we would be way money ahead to expand the refund system as we now have it and make it a mandatory automatic refund. See, this system is in place now and it is the opinion of the Department of Revenue that 95% of the people that are eligible receive the refund. That it is 95% correct now but the system under which they work is not valid in that there are too many people that are not qualified under the present rules and regulations and which will be qualified under this amendment and it would numerically increase the number of refunds that they would make.

SENATOR MURPHY: Do you think we will still have enough generated revenue left after we deduct the expense of the refund and the cost of the refund to make this whole process worth bothering with at all?

SENATOR KELLY: Very definitely, in my opinion, for this reason and just one of many is that all transients would continue to pay the sales tax on food. They would not be available for the refund. Anybody that spends over \$600 would be then forward paying sales tax on food. Those amounts would continue to come into the state, whereby if we abolish the tax completely and do not collect it in the first place, this revenue is gone.

SENATOR MURPHY: Any ballpark figure on the total revenue that we would obtain after all of these refunds and the cost of refunding? Just a ballpark figure.

SENATOR KELLY: No, but I would go back to the fact that \$600 is the average so we'd know that half of them are going to be spending less but we know that half are going to be spending more and that other half would all be paying sales tax on food.

SENATOR MURPHY: Thank you.

PRESIDENT: Senator Swigart.

SENATOR SWIGART: Mr. President and colleagues, I hope, Mr. President, that we don't mess this up with amendments. I think we voted right before and we had better...I don't think we ought to mess this up because I think that cities like Omaha and Lincoln are going to fall short. We are going to be short in Omaha about 3 million dollars and, believe me, at least the biggest chunk of that, even if this amendment passes, the biggest chunk of it we'd be out. As far as the transients are concerned, I think it would be very difficult to determine who is a transient because we